

Status of Audit Resolution

December 2001

Agency: 225

Washington State Patrol

Audit Number	Finding Number
-----------------	-------------------

6249	1	Finding:	The Washington State Patrol does not have adequate controls over cash receipts.
------	---	----------	---

Resolution/Status: Washington State Patrol (WSP) concurs with this finding and has implemented the following corrective action effective July 31, 2001:

- ## Established procedures for all locations, which receive checks via mail on a recurring and anticipated basis, such that two people open all mail, log money received in a cash receipts log, and sign the log. Checks received on an infrequent basis will be mailed directly to WSP's Budget and Fiscal Services, Accounts Receivable section, where deposits are compared against receipt logs. Verification of deposits to cash receipt logs will also be performed by the WSP's Internal Auditors.
- ## Issued pre-numbered cash receipt books to locations that receive cash over the counter. All locations were reminded of the requirement to use pre-numbered cash receipt books. The WSP's Internal Auditors will monitor the use of receipts as part of the annual audit plan.
- ## Reiterated, to all locations that receive cash and checks, WSP's policy that requires all receipts be deposited within 24 hours unless a waiver is obtained from the State Treasurer's Office. Compliance will be verified by the WSP's Internal Auditors. All locations were reminded of the requirement that all checks be restrictively endorsed upon receipt.
- ## Revised and implemented WSP's policy such that accounts receivable are set up by WSP's Budget and Fiscal Services when vehicles are towed. Tracking and collection of towing costs will then be included in the established agency system of account collections. Write-offs of accounts as uncollectable will be approved by the Fiscal Officer in accordance with agency policy.

Agency Contact: Captain Glenn Cramer, Fiscal Officer
Washington State Patrol
P.O. Box 42600
Olympia, WA 98504-2600
(360) 753-0588